HVN

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3842 OF 2006
IN
INCOME TAX APPEAL (L) NO. 2267 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

M/s. Superstar International .... Respondent

Mr. R.G. Bhat for the Appellants.

Mr. U.I. Dalal for Respondent.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 19, 2007

P.C.

. This is a notice of motion for condoning the delay of 269 days in filing the main tax appeal. On perusal of the affidavit in support of the notice of Motion, we find that the file was sent to the panel counsel for drafting the appeal memo on 22.2.2006 and the appeal memo was receievd on 21.08.2006. In our view, the delay period between 22.2.2006 and 21.08.2006 has not been properly explained. In the circumstances, sufficient cause is not shown to condone the delay. Hence, Notice of Motion is dismissed.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**